



## IRS released new FAQ about the FATCA certification due date for sponsoring entities and trustees of a trustee-documented trusts

### Closing the distance

On September 19, 2018, the IRS added a new [FAQ 13](#) to its [FATCA General FAQs web page](#) about FATCA certification due dates. This FAQ clarifies that for the certification period ending December 31, 2017, FATCA certifications are generally due no later than December 15, 2018; however, for sponsoring entities and trustees of a trustee-documented trusts, the certifications are due no later than March 31, 2019.

For more information please [click here](#) or contact:

[Denise Hintzke](#)

Managing Director, Global  
FATCA/CRS Tax Leader  
Deloitte Tax LLP  
+1 212 436 4792

[Anne Mericle](#)

Senior Manager, Global  
Information Exchange PMO  
Deloitte Tax LLP  
+1 212 436 3908

[Susan Schultz](#)

Managing Director, FATCA  
Global Delivery Center (GDC)  
Operations Leader  
Deloitte Tax LLP  
+1 612 397 4604

[Susan Segar](#)

Managing Director, Global  
Information Reporting  
Deloitte Tax LLP  
+1 703 885 6328

**Americas**

[Phillip Brunson](#)

Partner, Global Information Reporting  
Deloitte Tax LLP  
+1 212 618 4041

[Steve Chapman](#)

Partner, Global Information Reporting  
Deloitte Tax LLP  
+1 212 436 2339

[David Charlton](#)

Principal, Global Information Reporting  
Deloitte Tax LLP  
+1 617 437 2118

[James Dokeray](#)

FATCA Leader  
Deloitte Caribbean and Bermuda  
Deloitte Ltd.  
+1 441 299 1399

[Patty Florness](#)

Partner, Global Information Reporting  
Deloitte Tax LLP  
+1 212 436 7413

[Andrea Garcia Castelao](#)

Senior Manager, Global Information  
Reporting-CRS  
Deloitte Tax LLP  
+1 212 436 3785

[Peter Larsen](#)

Managing Director, Global Information  
Reporting  
Deloitte Tax LLP  
+1 415 783 4575

[Anthony Martirano](#)

Managing Director, Global Information  
Reporting  
Deloitte Tax LLP  
+1 973 602 6986

[Richard Marcovitz](#)

FATCA/CRS Leader  
Deloitte Canada  
Deloitte LLP  
+1 416 775 4760

[Michael Shepard](#)

Principal  
Deloitte Transactions and Business  
Analytics LLP  
+1 215 299 5260

[Kristen Starling](#)

Managing Director, Global Information  
Reporting  
Deloitte Tax LLP  
+1 212 436 4281

[Sagun Vijayananda](#)

Partner, Global Information Reporting  
Deloitte Tax LLP  
+1 212 436 7329

**Asia-Pacific**

[Troy Andrews](#)

FATCA/CRS Partner  
Deloitte New Zealand  
Deloitte  
+64 93030729

[Alison Noble](#)

FATCA/CRS Leader  
Deloitte Australia  
Deloitte Services Pty Ltd  
+61 3 9671 6716

[Radish Singh](#)

Forensic SEA for FATCA/CRS  
Deloitte Singapore  
Deloitte & Touche FAS  
+65 6530 8077

[Michael Velten](#)

FATCA/CRS Leader, Asia-Pacific  
Deloitte Singapore  
Deloitte & Touche LLP  
+65 6531 5039

**Europe, Middle East & Africa**

[Brandi Caruso](#)

Tax Transparency Leader  
Deloitte Switzerland  
Deloitte AG  
+41 58 279 6397

[Eric Centi](#)

FATCA/CRS Tax Partner  
Deloitte Luxembourg  
Deloitte Tax & Consulting  
+352 45145 2162

[Karim Ousta](#)

FATCA Tax Leader, Middle East  
Deloitte United Arab Emirates  
Deloitte LLP  
+971 4 5064700

[Norbert Bramerdorfer](#)

FATCA/CRS Leader, Austria Deloitte Tax  
Wirtschaftsprüfungs GmbH  
+43 1 53700 6740

[Alex Law](#)

FATCA Leader, Middle East  
Deloitte United Arab Emirates  
Deloitte LLP  
+971 4 506 4700

[Chris Tragheim](#)

FATCA Tax Leader, EMEA  
Deloitte United Kingdom  
Deloitte LLP  
+ 44 20 7303 2848

[Markus Weber](#)

Financial Services Industry Tax Leader  
Deloitte Switzerland  
Deloitte AG  
+41 58 279 7527

[David C. Wright](#)

FATCA/CRS Tax Partner, EMEA  
Deloitte United Kingdom  
Deloitte LLP  
+44 20 7303 4641

This alert contains general information only and Deloitte is not, by means of this alert, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This alert is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this alert.

**About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the “Deloitte” name in the United States and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.